

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In Re: : Chapter 7
: Case No. **13-20707-CMB**
MICHAEL S. GEISLER, :
: Adv. No. _____
: _____
Debtor, :
===== :
MICHAEL S. GEISLER, :
: _____
Plaintiff, :
: _____
vs. :
: _____
INTERNAL REVENUE SERVICE., :
: _____
Defendant, :
: _____

DEBTOR'S COMPLAINT TO DETERMINE SECURED STATUS
UNDER SECTION 506 OF THE BANKRUPTCY CODE

AND NOW comes the Plaintiff, MICHAEL S. GEISLER, by and through his Attorney, MICHAEL S. GEISLER, ESQUIRE, and files this Complaint, of which the following is a statement:

1. The Plaintiff is the Debtor, MICHAEL S. GEISLER.

2. The Debtor filed a Chapter 13 Petition on 2/20/2013 which ultimately was converted to Chapter 7.

3. The Defendant is INTERNAL REVENUE SERVICE., whose address is P.O. Box 7436, Philadelphia, PA 19101-7346.
4. The subject property is Debtor's personal property totaling \$13,800.00.
5. The Defendant has filed a secured claim of \$13,800.00 against the Debtor alleging a lien on Debtor's personal property but has filed Federal Tax Liens totaling \$694,139.71 with the Court of Common Pleas of Allegheny County, Pennsylvania as follows:

FTL 02-000004	1/2/2002	\$ 76,126.79
FTL 05-001439	11/3/2005	\$ 19,780.90
FTL 06-000130	1/13/2006	\$ 87,684.85
FTL 06-000131	1/13/2006	\$ 98,598.57
FTL 06-000132	1/13/2006	\$ 35,398.67
FTL 06-000877	6/5/2006	\$ 22,180.99
FTL 09-000678	6/5/2006	\$ 7,039.11
FTL 09-000679	3/26/2009	\$ 58,291.29
FTL 10-000027	1/6/2010	\$ 37,481.83
FTL 10-002513	10/12/2010	\$ 27,072.85
FTL 10-002514	10/12/2010	\$ 33,446.54
FTL 11-001340	6/9/2011	\$ 5,860.72
FTL 11-002164	11/30/2011	\$ 3,410.27
FTL 12-001184	9/9/2012	\$ 86,167.76
FTL 12-001185	9/9/2012	\$ 95,598.57

6. The Plaintiff believes that the claim of the Defendant is secured in the amount of \$13,800.00 at FTL 02-000004 filed on 1/2/2002.

WHEREFORE, the Plaintiff prays that this Court enter an order determining Defendant's claim to be a secured claim in the amount of \$13,800.00, and direct the Defendant to satisfy or release all Federal Tax Liens except FTL-02-000004, and to amend that action to a face amount of \$13,800.00.

/s/ Michael S. Geisler

DATED: 5/9/2014

MICHAEL S. GEISLER, ESQUIRE
Pa. I.D. No. 39414
Attorney for Plaintiff

201 Penn Center Blvd., Suite 524
Pittsburgh, PA 15235
Tele: (412) 613-2133
Fax: (412) 372-2513
E-Mail: m.s.geisler@att.net